



State of Utah
Utah State Tax Commission
Internet website: tax.utah.gov

IMPORTANT

Submit your annual withholding forms (W-2s, 1099s or TC-675Rs) with your TC-96R reconciliation form on or before 2/28/08.

2007

**Employer's Return
of Income Tax Withheld**

1. Detach stub from check.
2. Do not staple or use paper clips.
3. Make sure the Tax Commission address shows through the envelope window.
4. Make address changes on form TC-96C.

Payment Record

Each return must be filed when due, even if no tax is owed.

Annual filers	Quarterly filers	Monthly filers	Due date	Amount due	Amount paid	Check number
		January	Feb 28, 2007	\$	\$	
		February	Apr 2, 2007			
	Jan through Mar	March	Apr 30, 2007			
		April	May 31, 2007			
		May	Jul 2, 2007			
	Apr through Jun	June	Jul 31, 2007			
		July	Aug 31, 2007			
		August	Oct 1, 2007			
	Jul through Sep	September	Oct 31, 2007			
		October	Nov 30, 2007			
		November	Dec 31, 2007			
Jan through Dec	Oct through Dec	December	Jan 31, 2008			
Annual Reconciliation			Feb 28, 2008			

GENERAL INSTRUCTIONS

This booklet contains the forms needed to report and remit payment of Utah payroll withholding or mineral production withholding tax. Your Utah withholding tax license may be revoked for failure to comply with Utah law, specifically filing and payment requirements. **Verify your Utah withholding tax license/account number printed on the coupons, and the filing period at the time of each filing.**

Mineral Production Withholding Definitions

The following terms are used interchangeably:

- Employer also means producer/first purchaser.
- Employee also means working interest, royalty interest, overriding royalty interest or production payment or any other type of payment tied to production, including advance royalties or prepayments.
- W-2 also means TC-675R.

Income Subject to Utah Withholding (see Pub 14)

Utah income tax should be withheld for:

- Wages paid employees performing services within Utah,
- Wages paid Utah residents working outside Utah, and

- Gross production payments to working interest, royalty interest, or overriding royalty owners for mineral production within Utah.

Utah tax may also be withheld from payments reported on forms 1099, or may be required under UC 59-10-405.

Changes in Reporting Periods – The Tax Commission annually reviews each withholding account to determine if the reporting period needs to be changed. If your reporting period is changed, you will receive a notification letter and a new coupon booklet.

Monthly Return, TC-96M – File each monthly return on or before the last day of the following month. Monthly filers must file twelve monthly returns for the year. You must file a return for each month, even if there is no tax liability.

Quarterly Return, TC-96Q – File each quarterly return on or before the last day of the month following the end of the quarter. Quarterly filers must file four quarterly returns for the year. You must file a return for each quarter, even if there is no tax liability.

Annual (yearly) Return, TC-96Y – File the annual return for the calendar year on or before January 31 of the following year. You must file a return each year, even if there is no tax liability. Annual withholding tax filing is allowed if:

- You had household employees and filed Form 1040 Schedule H with your federal income tax return, or
- You withheld less than \$1,000 on a calendar year basis.

If you qualify for annual filing, complete form TC-14, Election to File Withholding Returns and Payments Annually.

Annual Reconciliation, TC-96R – All employers must annually file a reconciliation balancing their periodic returns (forms TC-96M, TC-96Q or TC-96Y) with withholding tax remitted. If not filing the reconciliation electronically, include with the TC-96R paper copies of all W-2, TC-675R and 1099 forms having Utah withholding, and showing the amounts paid and withheld, as well as the federal identification number (EIN) and Utah withholding tax license/account number. Also, enter these numbers on the TC-96R.

Box 3 on the TC-96R should equal box 4, the sum of box 1 from all the periodic returns filed for the reconciliation period. If these amounts are not the same, file form TC-96A, Amended Return to bring the numbers into balance. Example: For a quarterly filer, TC-96R, box 4 should be the sum of box 1 on all four quarterly returns

(TC-96Q) filed during the year. In addition, the total state taxes withheld from box 17 of the W-2s submitted must equal the amount declared in TC-96R, box 3. See instructions below for filing the TC-96A, Amended Return.

Employers having 250 or more W-2 forms must file online. See instructions in Pub 32. Other employers may file paper copies, but are encouraged to file online.

Annual Due Date – If filing the annual reconciliation and withholding documents electronically over the internet, the due date is March 31 following the year being reported. If filing the annual reconciliation and withholding documents on paper, the due date is February 28 following the year being reported.

Corrected Reconciliation, TC-96RC – If changes must be made to a previously filed annual reconciliation, complete a TC-96RC showing the original amounts, adjustments and net amounts. Include copies of all W-2, TC-675R and 1099 forms corrected.

Mailing the Annual Reconciliation – Annual filers may send the annual return coupon and payment in the same envelope as the annual reconciliation and withholding documents, but should do so by the due date of the annual return.

Quarterly and monthly filers should send the annual reconciliation separate from the fourth quarter or twelfth month return.

If the reconciliation shows additional taxes or credits are due, file an amended return, form TC-96A, for the appropriate period, with payment for the additional taxes due.

Amended Return, TC-96A – Use this form to amend a previously filed return. Write the tax period you are amending in the space provided. Enter the total corrected withholding amount on line 1, not the amount of the adjustment.

If additional taxes are owed, include the amount owed plus interest from the original filing period due date to the date amended. Unpaid balances will result in additional penalties and/or interest. See Pub 58, Utah Interest and Penalties.

If a refund is due, include a letter indicating whether the refund is to be returned or credited to future periods.

Note: If an amended return is filed after the annual reconciliation, you must also file a corrected reconciliation, form TC-96RC.

Notice of Change, TC-96C – File this form if you change your business address or mailing address, change your business name,

sell or discontinue your business, incorporate, change ownership, or cease to pay wages.

Address and name changes do not require a new booklet to be issued. Continue to use the forms in this booklet. The Tax Commission will update your account and the new name and/or address will be used in future correspondence.

If the business is sold or the ownership status is changed (e.g. sole proprietor to partnership), the new owner(s) cannot use the Utah withholding tax license/account number nor report withholding on the returns of the previous owner. The new owner(s) must apply for a new withholding account number using form TC-69 or online at www.business.utah.gov/registration.

Remittance and Mailing – Make checks or money orders payable to the Utah State Tax Commission and mail with the **original coupon**, using the envelopes provided. Make sure the Tax Commission address on the return is showing through the window of the envelope. Place both the check and return facing the same direction.

Records – You are required to maintain records of income paid to employees and taxes withheld. For your convenience, a payment record is provided on the inside cover of this booklet.

Penalties and interest – Utah law provides for penalties and interest on late or non-filed returns, returns filed without full payment and returns filed on the wrong form. To avoid penalty and interest, returns must be postmarked or delivered with full payment by the due date. Returns with due dates on Saturday, Sunday, or legal holidays, are due the next business day.

Failure to properly file the TC-96R with accompanying W-2, TC-675R or 1099 forms will result in a penalty of \$50 per form (up to \$1,000). This penalty also applies if the Utah withholding account number is not shown on each return, TC-96R, W-2, TC-675R and/or 1099 form submitted.

Processing – Use dark ink to write amounts in the boxes provided. Do not make marks near the scan line at the bottom of the return.

Online Payment Option – You may pay your withholding tax online with a credit card or with an electronic check. Each online payment is subject to a convenience fee. To pay online, access Payment Express at paymentexpress.utah.gov and follow the step-by-step instructions.

Electronic Funds Transfer – The Tax Commission has a voluntary ACH Credit program for remitting withholding tax

payments by EFT. If you would like information about this program, see Pub 43 on our website at tax.utah.gov or call (801) 297-7626.

Payroll Service Providers – If you use a payroll service provider, returns they submit on your behalf must include a valid Utah withholding tax license/account number on each withholding coupon, the annual reconciliation form, and each W-2, 1099, or TC-675R. Failure to include this identification on all returns sent the Tax Commission may result in a failure to file status, not receiving proper credit for payments, or penalties for failure to submit complete returns.

Assistance – If you need additional information, visit our website at tax.utah.gov or call (801) 297-2200 or 1-800-662-4335. Please have your account number available, if you call. On our website, you can download the following publications and forms:

Pub 14 – Withholding Tax Guide

Pub 32 – Annual Reporting of Forms W-2, W-2c, 1099-R
& TC-675R

Pub 43 – Withholding Tax EFT

Form TC-14 – Election to File Withholding Returns and
Payments Annually

Forms TC-96M (monthly), TC-96Q (quarterly), TC-96Y (yearly),
TC-96A (amended), TC-96R (annual reconciliation), and
TC-96RC (corrected annual reconciliation)

See Monthly Coupon Below



Cut Here and Submit The Lower Portion

Utah Employer's Income Withholding Return, TC-96M

Account No.	Tax	Tax Period	Due Date
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Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0100



MONTHLY

WT

1. Amount withheld this period	
2. Amount remitted with this return	

File a return even if there is no tax liability.
Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to this coupon. Detach check stub.**

TC-96M Rev. 12/06

See Quarterly Coupon Below



Cut Here and Submit The Lower Portion

Utah Employer's Income Withholding Return, TC-96Q

Account No.	Tax	Tax Period	Due Date

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0100



QUARTERLY

WT

1. Amount withheld this period		
2. Amount remitted with this return		

File a return even if there is no tax liability.

Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to this coupon. Detach check stub.**

TC-96Q Rev. 12/06

See Annual Coupon Below



Cut Here and Submit The Lower Portion

Utah Employer's Income Withholding Return, TC-96Y

Account No.	Tax	Tax Period	Due Date

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0100



ANNUAL

WT

1. Amount withheld this period	
2. Amount remitted with this return	

File a return even if there is no tax liability.
Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to this coupon. Detach check stub.**

TC-96Y Rev. 12/06

See Amended Coupon Below



Cut Here and Submit The Lower Portion

Utah Employer's Income Withholding Return, TC-96A

Account No.	Tax	Tax Period Being Amended
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Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0100



AMENDED

WT

1. Total corrected amount withheld		
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Amount in box 1 replaces amount originally reported

2. Total amount previously paid		
3. Amount overpaid (line 2 less line 1)		
4. Additional tax due (line 1 less line 2)		

Use this form to amend a previously filed return and pay additional tax due or claim an overpayment. Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to coupon. Detach check stub.**

TC-96A Rev. 12/06

See Change Coupon Below



Cut Here and Submit The Lower Portion

TC-96C Rev. 12/06

Change in Business Name				Business Discontinued/Ceased Paying Wages			
New name:				Effective date:			
Change in Mailing Address				Change in Business Address			
Name				Business name			
New address				New address			
City		State	ZIP code	City		State	ZIP code
Account number		Telephone number		Account number		Telephone number	
Request for New Application <i>Complete this section only when changing ownership status or employer ID number.</i>							
Business name						Contact person	
Address (street, city, state, zip code)							

Utah Employer's Notice of Change, TC-96C

This form is used to report any of the following changes, or to correct inaccuracies in your identification number, name, or address as shown on this booklet.

- | | | |
|------------------------------|---------------------------------|-------------------------------|
| 1. Change in mailing address | 3. Change in business address | 5. Change in business name |
| 2. Business discontinued | 4. Business ceased paying wages | 6. Other (attach explanation) |

Enter changes on the reverse side, sign below, and mail to the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134-3310.

Changes in a business name or address do not require the Tax Commission to issue a new booklet. Continue to use the existing booklet until the end of the calendar year.

Apply for a new Utah withholding tax license if any of the following conditions occur:

1. The business is sold.
2. The Employer ID number is changed.
3. The ownership status is changed:
 - a. From a Sole Proprietorship to a Partnership, Corporation or LLC.
 - b. From a Partnership to a Corporation, a Sole Proprietorship or LLC.
 - c. From a Corporation to a Sole Proprietorship, Partnership or LLC.
 - d. From an LLC to a Partnership, Corporation or Sole Proprietorship.

If your business is sold or there is a change in ownership status, the purchaser must apply for a new license and obtain a new account number. Your tax license and account number are not transferable. A new coupon booklet will be mailed to the purchaser upon receipt of a completed application, form TC-69. For additional information, telephone (801) 297-2200 or 1-800-662-4335.

Signature

Date

See Reconciliation Coupon Below



Cut Here and Submit The Lower Portion



Utah Annual Withholding RECONCILIATION, TC-96R

Account No.	Tax	Federal EIN	Tax Period	Due Date

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0600

RECONCILIATION WT

Check box and attach forms

☐ W-2

☐ 1099 forms

☐ TC-675R

If box 3 does not equal box 4, you must file a TC-96A.

1. Total number of W-2s, etc.	3. Total UT tax withheld per W-2s, etc. \$
2. Total Utah wages per W-2s, etc. \$	4. Total Utah tax as reported on periodic returns \$

Do not send money with this Reconciliation. Use this coupon for reconciling withholding information only. Report and pay additional tax or claim refund on the Amended coupon, TC-96A. TC-96R Rev 12/06

☐ Check box if W-2s, 1099s or 675Rs were sent on magnetic media or electronically.

1
2
3
4
5

See Corrected Reconciliation Coupon Below



Cut Here and Submit The Lower Portion



UT Annual Withholding CORRECTED RECONCILIATION, TC-96RC

Account No.	Tax	Federal EIN	Tax Period
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Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

X
Signature _____ Date _____ Phone no. _____

CORRECTED RECONCILIATION WT

Check box and attach corrected forms		
<input type="checkbox"/> W-2	<input type="checkbox"/> 1099 forms	<input type="checkbox"/> TC-675R
From original TC-96R	+ / - Adjustment	Corrected TC-96RC
1. Total number of W-2s, etc.		
2. Total Utah wages from W-2s, etc.		
3. Total UT tax withheld from W-2s, etc.		
4. Total UT tax reported on returns		

1
2
3
4
5

Do not send money with this Corrected Reconciliation. Use this coupon for reconciling withholding information only. Report and pay additional tax on the Amended coupon, TC-96A. TC-96RC Rev 12/06

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0600